
SCOTTISH STATUTORY INSTRUMENTS

2000 No. 166

**The Council Tax (Administration and Enforcement)
(Scotland) Amendment Regulations 2000**

Citation, commencement, interpretation and application

1.—(1) These Regulations may be cited as the Council Tax (Administration and Enforcement) (Scotland) Amendment Regulations 2000 and shall come into force on 1st August 2000.

(2) In these Regulations, “the principal Regulations” means the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992⁽¹⁾.

(3) These Regulations apply in relation to amounts due in respect of a financial year commencing on or after 1st April 2001.